

part of the Citizens Utilities family

April 26, 2001



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Egyre Wyder services Someway of Pagerna Ms. Carmen Madrid Arizona Corporation Commission Utilities Division 1200 W. Washington Street Phoenix, Arizona 85007

RE: 2000 Annual Report to the ACC Utilities Division for Sabrosa Water Company

Dear Ms. Madrid:

On December 6, 2000, Arizona Corporation Commission ("ACC") appointed Citizens Water Services Company of Arizona ("Citizens") interim manager of the Sabrosa Water Company, located in New River, Arizona. Prior to this appointment, Citizens had been working with the ACC and Maricopa County Environmental Services Department to provide emergency interim operation for Sabrosa Water Company.

Citizens does not have access to Sabrosa Water Company's financial records. Consequently, we are unable to file an annual report with the ACC for the year 2000.

Citizens began billing the customers of Sabrosa Water Company for water service in January 2001. Citizens plans to file a 2001 annual report for Sabrosa with the ACC, based on Citizens' 2001 financial records.

Sincerely,

Ray L. Jones

cc:

Vice President & General Manager

Carl Dabelstein – Citizens Communications Company, Phoenix Office Devinti Williams – Arizona Corporation Commission, Legal Division